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**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended) A vehicular mirror comprising: a housing adapted to be mounted to a vehicle body, the housing having an opening therein; a mirror mounted within the housing and having a reflective surface in register with the opening in the housing; a mounting plate in register with the mirror; and a heater element mounted adjacent to the mirror and to the mounting plate within the housing, the heater element being formed from a sheet of heat conductive material having a perimeter, and the perimeter being sizable by stretching said sheet of heat conductive material from an initial smaller dimension to a final larger dimension to conform to an effective area of a selected one of a plurality of mirrors to perform defogging and defrosting operations thereon.
2. (Cancelled without prejudice)
3. (Original) The vehicular mirror of claim 1 wherein the heater element is stretched to conform to the size of the selected one of the plurality of mirrors.
4. (Original) The vehicular mirror of claim 1 wherein the heater element further comprises at least one row of spaced-apart penetrations and the penetrations form apertures when the heater element is stretched.
5. (Original) The vehicular mirror of claim 4 wherein the penetrations are slits.
6. (Original) The vehicular mirror of claim 5 wherein the slits are parallel to each other.
7. (Original) The vehicular mirror of claim 5 wherein the slits are inclined relative to each other.

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8. (Previously presented) The vehicular mirror of claim 4 wherein the at least one row of spaced-apart penetrations comprises at least two rows of spaced-apart penetrations.
9. (Original) The vehicular mirror of claim 8 wherein the penetrations in a first row of the at least two rows of spaced-apart penetrations are spaced laterally from the penetrations in a second row of the at least two rows of spaced-apart penetrations.
10. (Cancelled without prejudice)
11. (Cancelled without prejudice)
12. (Cancelled without prejudice)
13. (Cancelled without prejudice)
14. (Cancelled without prejudice)
15. (Currently amended) A heater element for a vehicular mirror wherein the heater element comprises a generally laminar body having a perimeter, and wherein the perimeter of the heater element is selectively sizable by stretching said heater element from an initial smaller dimension to a final larger dimension to conform to a size of a selected one of a plurality of mirrors.
16. (Cancelled without prejudice)
17. (Previously presented) The heater element of claim 15 wherein the perimeter of the heater element is stretched to conform to the size of the selected one of the plurality of mirrors.
18. (Previously presented) The heater element of claim 15 wherein the heater element further comprises at least one row of spaced-apart penetrations located on the laminar body of the heater element and contained wholly inwardly from the perimeter and the penetrations form apertures when the heater element is stretched.
19. (Original) The heater element of claim 18 wherein the penetrations are slits.

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20. (Original) The heater element of claim 19 wherein the slits are parallel to each other.
21. (Original) The heater element of claim 19 wherein the slits are inclined relative to each other.
22. (Previously presented) The heater element of claim 18 wherein the at least one row of spaced-apart penetrations comprises at least two rows of spaced-apart penetrations.
23. (Previously presented) The heater element of claim 22 wherein the penetrations in a first row of the at least two rows of spaced-apart penetrations are spaced laterally from the penetrations in a second row of the at least two rows of spaced-apart penetrations.
24. (Original) The heater element of claim 15 and further comprising a mounting plate wherein the heater element is wrapped around at least one edge of the mounting plate.
25. (Original) The heater element of claim 24 and further comprising a bezel wherein the heater element is attached to the mounting plate by the bezel which applies a clamping force to the heater element where the heater element is wrapped around the at least one edge of the mounting plate.
26. (Original) The heater element of claim 24 wherein the heater element further comprises a roll-formed seam along at least one edge wherein the heater element is attached to the mounting plate by the roll-formed seam which is retained against the mounting plate when the heater element is wrapped around the at least one edge of the mounting plate.
27. (Cancelled without prejudice)
28. (Cancelled without prejudice)
29. (Currently amended) A method of manufacturing a vehicular mirror assembly comprising a mirror housing having an opening, a heater element, a mounting plate, and a selected one of a plurality of various-sized mirrors, the method comprising the steps of: forming the heater element from a sheet of heat conductive material having a perimeter, selectively sizing the

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perimeter heater element by stretching said sheet of heat conductive material from an initial smaller dimension to a final larger dimension to conform to an effective area with the size of the selected one of the plurality of various-sized mirrors to perform defogging and defrosting operations thereon; and mounting the heater element within the housing adjacent to the mirror.

30. (Original) The method of claim 29 and further comprising the step of forming slits in the heater element.
31. (Original) The method of claim 30 wherein the slits are parallel to each other.
32. (Original) The method of claim 30 wherein the slits are inclined relative to each other.
33. (Original) The method of claim 29 and further comprising the step of stretching the heater element to conform with the size of the selected one of the plurality of various-sized mirrors.
34. (Original) The method of claim 29 and further comprising the step of wrapping the heater element around at least one edge of the mounting plate.
35. (Original) The method of claim 34 and further comprising the step of attaching a bezel to the mounting plate after the heater element is wrapped around the at least one edge of the mounting plate so that the bezel applies a clamping force to the heater element where the heater element is wrapped around the at least one edge of the mounting plate.
36. (Original) The method of claim 34 and further comprising the step of forming a roll-formed seam along at least one edge of the heater element.
37. (Original) The method of claim 36 and further comprising the step of attaching the heater element to the mounting plate so that the heater element is attached to the mounting plate by the roll-formed seam which is retained against the mounting plate when the heater element is wrapped around the at least one edge of the mounting plate.
38. (Original) The method of claim 29 and further comprising the step of forming the heater element as an elliptical spiral.

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39. (Original) The method of claim 38 and further comprising the step of removing an end portion of the elliptical spiral to conform the heater element to the size of the selected one of the plurality of mirrors.

40. (Original) The method of claim 38 and further comprising the step of stretching the elliptical spiral to conform the heater element to the size of the selected one of the plurality of mirrors.

41. (Previously presented) A vehicular mirror comprising: a housing adapted to be mounted to a vehicle body, the housing having an opening therein; a mirror mounted within the housing and having a reflective surface in register with the opening in the housing; a mounting plate in register with the mirror; and a heater element mounted adjacent to the mirror to the mounting plate within the housing, the heater element being sizable to conform to a size of a selected one of a plurality of mirrors; wherein the heater element is wrapped around at least one edge of the mounting plate; and wherein the heater element further comprises a roll-formed seam along at least one edge wherein the heater element is attached to the mounting plate by the roll-formed seam which is retained against the mounting plate when the heater element is wrapped around the at least one edge of the mounting plate.

42. (Previously presented) A vehicular mirror comprising: a housing adapted to be mounted to a vehicle body, the housing having an opening therein; a mirror mounted within the housing and having a reflective surface in register with the opening in the housing; a mounting plate in register with the mirror; and a heater element mounted adjacent to the mirror to the mounting plate within the housing, the heater element being sizable to conform to a size of a selected one of a plurality of mirrors; wherein the heater element is an elliptical spiral and a portion of the elliptical spiral can be at least one of (1) removed to conform the heater element to the size of the selected one of the plurality of mirrors, and (2) stretched to conform the heater element to the size of the selected one of the plurality of mirrors.

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43. (Previously presented) A heater element for a vehicular mirror wherein the heater element is selectively sizable to conform to a size of a selected one of a plurality of mirrors; and wherein the heater element is an elliptical spiral and a portion of the elliptical spiral is at least one of (1) removed to conform the heater element to the size of the selected one of the plurality of mirrors, and (2) stretched to conform the heater element to the size of the selected one of the plurality of mirrors.

44. (New) A heater element for a vehicular mirror wherein the heater element comprises a generally laminar body having a perimeter, and wherein the perimeter of the heater element is selectively sizable to conform to a size of a selected one of a plurality of mirrors, and wherein the heater element further comprises at least one row of spaced-apart penetrations located on the laminar body of the heater element and contained wholly inwardly from the perimeter and the penetrations form apertures when the heater element is stretched.

45. (New) The heater element of claim 44 wherein the penetrations are slits.

46. (New) The heater element of claim 46 wherein the slits are parallel to each other.

47. (New) The heater element of claim 45 wherein the slits are inclined relative to each other.

48. (New) The heater element of claim 44 wherein the at least one row of spaced-apart penetrations comprises at least two rows of spaced-apart penetrations.

49. (New) The heater element of claim 48 wherein the penetrations in a first row of the at least two rows of spaced-apart penetrations are spaced laterally from the penetrations in a second row of the at least two rows of spaced-apart penetrations.

50. (New) A heater element for a vehicular mirror wherein the heater element comprises a generally laminar body having a perimeter and a mounting plate, wherein the perimeter of the heater element is selectively sizable to conform to a size of a selected one of a plurality of mirrors, and wherein the heater element is wrapped around at least one edge of the mounting plate and attached thereto by a roll-formed seam formed along at least one edge which is retained

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against the mounting plate when the heater element is wrapped around the at least one edge of the mounting plate.

51. (New) A method of manufacturing a vehicular mirror assembly comprising a mirror housing having an opening, a heater element, a mounting plate, and a selected one of a plurality of various-sized mirrors, the method comprising the steps of: selectively sizing the heater element to conform with the size of the selected one of the plurality of various-sized mirrors; mounting the heater element within the housing adjacent to the mirror; wrapping the heater element around at least one edge of the mounting plate; and forming a roll-formed seam along at least one edge of the heater element.

52. (New) The method of claim 51 and further comprising the step of attaching the heater element to the mounting plate so that the heater element is attached to the mounting plate by the roll-formed seam which is retained against the mounting plate when the heater element is wrapped around the at least one edge of the mounting plate.

53. (New) A method of manufacturing a vehicular mirror assembly comprising a mirror housing having an opening, a heater element, a mounting plate, and a selected one of a plurality of various-sized mirrors, the method comprising the steps of: forming the heater element as an elliptical spiral; selectively sizing the heater element to conform with the size of the selected one of the plurality of various-sized mirrors; and mounting the heater element within the housing adjacent to the mirror.

54. (New) The method of claim 53 and further comprising the step of removing an end portion of the elliptical spiral to conform the heater element to the size of the selected one of the plurality of mirrors.

55. (New) The method of claim 53 and further comprising the step of stretching the elliptical spiral to conform the heater element to the size of the selected one of the plurality of mirrors.